Supreme Court, U.S.
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No. 01-1160

In The

Supreme Court of the United States

COMPRO-TAX, INC; JACKIE E. MAYFIELD; YUSUF A. MUHAMMAD; INGA RHODES,

Petitioners,

v.

INTERNAL REVENUE SERVICE; THELMA DENNIS; UNITED STATES OF AMERICA,

Respondents.

On Petition For A Writ Of Certiorari To The United States Court Of Appeals For The Fifth Circuit

REPLY BRIEF

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PETITIONERS' REPLY

In its Brief for the Respondents in Opposition, the Government argues that Petitioners' claims for declaratory and injunctive relief to set aside their suspensions are now moot.[1] Resp. Opp. 7. In pressing its mootness claim, the Government fails to heed the teaching of this Court that where collateral consequences may cause continuing harm and the courts are capable of preventing such harm, mootness is avoided. *Sibron v. New York*, 392 U.S. 40, 53-59 (1968). Moreover, in judging mootness, as long as the parties maintain a "concrete interest in the outcome" and effective relief is available to remedy the effect of the violation, the size of the dispute is irrelevant. *Firefighters Local Union No. 1784 v. Stotts*, 467 U.S. 561, 571 (1984).

The collateral consequences of Petitioners' suspensions are anything but fanciful. Rev. Proc. 96-61, upon which Petitioners' EFIN suspensions were grounded, contains as a separate basis for EFIN suspension, "suspension or rejection from the program in a prior year." Rev. Proc. 96-61, § 4.19(8). Pet. App. 69. The current Revenue Procedure governing the IRS Electronic Filing Program contains the identical potentially disqualifying factor. Rev. Proc. 2000-31, § 4 (*incorporating by reference* I.R.S. Publ. 1345 p. 17).

Petitioners respectfully submit that because the suspensions they have attacked and as to which they seek

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[1] As noted by the Government, each of the named Petitioners has completed the two and one half-year electronic filing suspensions imposed by IRS.

declaratory and injunctive relief remain a possible basis for further collateral consequences against them, i.e., further suspension or even rejection from the Electronic Filing Program, the fact that they have completed their suspensions does not render this case moot.

Respectfully submitted,

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